

comparative preparation example 2, comparative preparation example 3, the values being reported in applicant's response of May 7, 2007.

Applicant submits herewith the declaration of Mr. Yasushi Ito, an employee of the Kao Corporation, the assignee of the above-identified application, which reports the acid number for the vinyl polymers of preparation example 1, comparative preparation example 1, comparative preparation example 2 and comparative preparation example 3.

Table 1

	Acid Value
Example 1C ₂₂	65.1
Comparative example 1 C ₁₂	38.9
Comparative example 2 C ₂	57.1
Comparative example 3 C ₁	213

The declaration provides evidence as to the acid number values for the vinyl polymers in question.

Applicant submits that this application is now in condition for allowance and early notification of such action is earnestly solicited.

Respectfully submitted,

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